Mission

The mission of the County Treasurer is to collect real estate taxes and provide citizens and local municipalities with accurate information.

	2004	2005 Adopted	2005	2006	Change From Adopted Bu	
Financial Summary	Actual	Budget	Estimate	Budget	\$	%
Personnel Costs	\$324,256	\$349,594	\$336,911	\$367,676	\$18,082	5.2%
Operating Expenses	\$147,112	\$228,247	\$215,786	\$232,751	\$4,504	2.0%
Interdept. Charges	\$97,262	\$110,100	\$109,805	\$119,146	\$9,046	8.2%
Fixed Assets	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$568,630	\$687,941	\$662,502	\$719,573	\$31,632	4.6%
General Government	\$0	\$0	\$0	\$0	\$0	N/A
Fine/Licenses	\$354,135	\$75,000	\$100,000	\$150,000	\$75,000	100.0%
Charges for Services	\$102,798	\$95,984	\$104,000	\$100,984	\$5,000	5.2%
Interdepartmental	\$21,260	\$21,315	\$20,200	\$22,429	\$1,114	5.2%
Other Revenue	\$5,758,749	\$7,143,800	\$7,057,500	\$7,428,800	\$285,000	4.0%
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0	N/A
Total Revenues (a)	\$6,236,942	\$7,336,099	\$7,281,700	\$7,702,213	\$366,114	5.0%
Tax Levy/ (Credit) (b)	(\$6,438,158)	(\$6,648,158)	(\$6,648,158)	(\$6,982,640)	(\$334,482)	-5.0%
Exp. (Over) Under Rev. & Levy	(\$769,846)	-	(\$28,960)	-	-	-
Position Summary (FTE)						
Regular Positions	6.00	6.00	6.00	6.00	0.00	
Extra Help	0.08	0.08	0.00	0.00	(0.08)	
Overtime	0.04	0.04	0.04	0.04	0.00	
Total	6.12	6.12	6.04	6.04	(80.0)	

⁽a) The Actual Investment Income revenues reported here do not include the year-end write-down of the investments to market value for budget comparative purposes.

Current & Proposed Capital Projects

Proj. #	Project Name	Expected Completion <u>Year</u>	Total Project <u>Cost</u>	Est. % Complete End of 05	Estimated Operating Impact	A=Annual T= One- <u>Time</u>	
200205	Tax Records Replacement (a)	2006	\$900,000	75%	\$22,000	Α	
200414	Countywide Cashiering	2006	\$770,000	15%	\$54,400	Α	

⁽a) Project is coordinated by Department of Administration. The annual ongoing costs include software and licensing costs which are to be split evenly between the Register of Deed's Office (\$11,000) and Treasurer's Office (\$11,000) beginning in 2006.

⁽b) The Tax Levy credit amount, which is revenues in excess of expenditures, is used to reduce tax levy funding for other general governmental operations.

Departmental Strategic Objectives

Provide Comprehensive Customer Service

- Implement computer hardware so as to be able to fulfill open records requests for tax information, such as outstanding delinquencies, in CD-Rom format (Administration –Strategic Plan Goal 4.2) (2nd quarter 2006).
- 2. Work with Information Systems to integrate GIS map access to County-Owned Properties for Sale List on the Treasurer's Website (**Tax Collection** Strategic Plan Critical Issue #5) (3rd quarter 2006).

Innovate and Seek Continuous Quality Improvement

- 1. Implement new system for tax listing, billing and collection (**Tax Collection** Strategic Plan Critical Issue #1) (1st quarter 2006).
- 2. Work with mortgage companies to obtain and provide tax payment information electronically, eliminating manual entry (**Tax Collection** Strategic Plan Goal 4.3) (3rd quarter 2006).
- Research with the purchasing division, a digital copier/high speed printer and equipment to produce self-sealing mailers for receipts, postponed reminders and tax statements in order to better automate and reduce third-party vendor costs (Tax Collection – Strategic Plan Goal 4.1) (2nd quarter 2006).

Retain and Develop a High Quality Workforce

Ensure staff is well trained on the new tax collection system, as well as relevant areas of tax listing, tax billing, tract index and GIS mapping (Tax Collection –(Strategic Plan Critical Issue #2) (1st quarter 2006).

Departmental Strategic Achievements from 7/01/04 to 6/30/05

Manage Resources With Fiscal Prudence

1. Placed special assessments which were uncollected in 2003 for agricultural-use penalties onto 2005 tax bills (**Tax Collection** – Strategic Plan Goal 6.1) (4th quarter 2004).

Innovate and Seek Continuous Quality Improvement

- Identified a new cashier solution for the Treasurer's Department to be implemented 3rd quarter 2005 in conjunction with the new tax system (Administration Strategic Plan Critical Issue #3) (2nd quarter 2005).
- Researched options for cost-effective and efficient operational solutions, as identified by outside consultant, and implement as appropriate with the new tax system (Tax Collection – Strategic Plan Critical Issue #4) (2nd quarter 2005).

Retain and Develop a High Quality Workforce

 Documented new payment collection procedures and made revisions to reflect capability of the new tax system to automate and streamline operations (Tax Collection – Strategic Plan Goal 2.1) (2ndquarter 2005).

Administrative Services

Program Description

The Administrative Services division is responsible for coordinating and providing efficient administrative/clerical support. The office collects and receipts departmental monies for the County and disburses all checks.

	2004	2005	2005	2006	Budget
	Actual	Budget	Estimate	Budget	Change
Staffing (FTE)	4.60	4.60	4.60	4.60	0.00
Personnel Costs	\$250,832	\$265,072	\$257,053	\$280,557	\$15,485
Operating Expenses	\$17,363	\$54,625	\$53,175	\$64,351	\$9,726
Interdept. Charges	\$43,989	\$46,998	\$46,743	\$48,182	\$1,184
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures:	\$312,184	\$366,695	\$356,971	\$393,090	\$26,395
Charges for Services	\$3,618	\$3,000	\$4,000	\$3,000	\$0
Interdepartmental	\$18,760	\$16,000	\$15,000	\$16,834	\$834
Other Revenue	\$1,719	\$400	\$400	\$400	\$0
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues:	\$24,097	\$19,400	\$19,400	\$20,234	\$834
Tax Levy	\$315,354	\$347,295	\$347,295	\$372,856	\$25,561

	Exp. (Over) Under Rev. & Levy	\$27,267	-	\$9,724	-	
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Program Highlights

Personnel costs increase due to costs to continue existing positions. Also health insurance increases \$3,176 or 7.0% to \$48,586 due to changes in employee health insurance selections.

Operating expenses increase mainly due to full year maintenance costs for the new E-Z Tax Records system. The Treasurer is scheduled to pay one half of the maintenance costs of approximately \$40,000. This represents about a \$5,900 increase to \$21,900 budgeted in 2006 for maintenance costs.

Performance Measure Description

This measure illustrates the level of "customer satisfaction" based on the number of days to respond to correspondence.



Performance Measures _	Actual	2005 Budget	Estimate	2006 Budget	Budget Change	
Number of working days to respond to correspondence	2	1	1	1	0	

Tax Collection

Program Description

The County Treasurer computes tax settlements for thirty-seven treasurers, the Department of Revenue, and all school districts in the County. Contractual agreements exist with twelve municipalities to collect first installment property taxes. Postponed taxes are collected for thirty-one of the thirty-seven municipalities. The office also collects delinquent taxes, as necessary, and forecloses on properties according to Wisconsin Statutes. Auctions are held to sell tax-deeded parcels as necessary.

	2004	2005	2005	2006	Budget
	Actual	Budget	Estimate	Budget	Change
Staffing (FTE)	1.31	1.32	1.32	1.24	(0.08)
Personnel Costs	\$57,673	\$68,205	\$63,595	\$69,811	\$1,606
Operating Expenses	\$77,968	\$120,622	\$109,611	\$115,400	(\$5,222)
Interdept. Charges	\$27,154	\$40,414	\$40,374	\$41,246	\$832
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$162,795	\$229,241	\$213,580	\$226,457	(\$2,784)
Fine/Licenses	\$354,135	\$75,000	\$100,000	\$150,000	\$75,000
Charges for Services	\$99,180	\$92,984	\$100,000	\$97,984	\$5,000
Interdepartmental	\$2,500	\$5,315	\$5,200	\$5,595	\$280
Other Revenue	\$2,421,712	\$1,893,400	\$2,057,100	\$2,078,400	\$185,000
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$2,877,527	\$2,066,699	\$2,262,300	\$2,331,979	\$265,280
Tax Levy \ (Credit)	(\$1,684,361)	(\$1,837,458)	(\$1,837,458)	(\$2,105,522)	(\$268,064)

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Exp. (Over) Under Rev. & Levy (a)	\$1,030,371	-	\$211,262	-	-

⁽a) Revenues in excess of expenditures are used to reduce tax levy funding for other general governmental operations.



Program Highlights

Fines and licenses revenues increase an estimated \$75,000 for Agricultural Conversion penalties to more closely reflect actual program activity.

Other Revenues are estimated to increase \$185,000 due to delinquent interest increasing \$102,000, delinquent penalties increasing \$48,000 and tax deed sales revenue increasing \$35,000 to more closely reflect actual program activity.

Performance Measure Description

This measure describes how many business days it takes to process a tax payment.



	2004	2005	2005	2006	Budget
Performance Measures	Actual	Budget	Estimate	Budget	Change
Time to process tax payment	1 Bus. Day	1 Bus. Day	1 Bus. Day	1 Bus. Day	0

Tax Collection (Cont.)

Activity

Interest and penalty revenue is collected from delinquent property taxpayers. Revenues have fluctuated over the past several years, partly due to the cyclical nature of delinquent taxes and when they are paid.

Interest and Penalty Earned on Delinquent Taxes 1998-2004 Actual

	1998	1999	2000	2001	2002	2003	2004
Interest	\$1,154,125	\$1,041,894	\$1,017,736	\$1,098,486	\$1,222,243	\$1,468,902	\$1,504,867
Penalty	\$575,659	\$525,199	\$515,425	\$616,013	\$627,954	\$750,708	\$751,810
TOTAL	\$1,729,783	\$1,567,093	\$1,533,161	\$1,714,499	\$1,850,197	\$2,219,610	\$2,256,677



Activity

The Treasurer's Office will collect first installment taxes for twelve municipalities in the 2005-2006 tax year. A contractual agreement is established and fees charged to the municipality for this service. The fees assessed to municipalities offset costs associated with the process of collection such as staff time, printing costs, postage, etc. These costs are included in the contractual agreements with the municipalities utilizing the County's tax collection service.

Property Taxes Collected 1999-2004

Municipality	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
Village of Menomonee Falls	\$43,032,455	\$46,628,359	\$48,564,635	\$51,150,156	\$52,252,695	\$55,466,892
City of Delafield	\$8,800,098	\$9,883,362	\$10,915,526	\$11,917,379	\$12,844,699	\$13,200,328
Village of Pewaukee	\$8,440,314	\$8,968,089	\$9,510,162	\$10,229,923	\$10,817,485	\$11,772,074
Village of Wales	\$2,191,240	\$2,287,037	\$2,569,103	\$2,820,149	\$3,023,809	\$3,280,504
Town of Brookfield	\$10,207,816	\$10,529,197	\$11,052,246	\$10,962,369	\$11,212,923	\$12,162,086
Village of Merton	\$1,655,332	\$1,898,843	\$2,207,457	\$2,162,483	\$2,382,455	\$2,920,517
Village of Lannon	\$1,175,954	\$1,196,344	\$1,113,153	\$1,198,618	\$1,250,130	\$1,324,682
Town of Lisbon	\$9,583,844	\$10,116,933	\$0	\$0	\$0	\$0
Village of Nashotah	\$0	\$1,853,557	\$1,931,700	\$2,068,078	\$2,226,558	\$2,287,938
Village of Dousman	\$0	\$0	\$1,389,479	\$1,590,444	\$1,792,968	\$1,960,626
Village of Lac La Belle	\$0	\$0	\$1,132,900	\$1,225,604	\$1,392,261	\$1,418,721
Village of Ocon. Lake	\$0	\$0	\$3,021,969	\$3,287,957	\$3,550,339	\$3,847,339
Town of Waukesha	\$0	\$0	\$0	\$0	\$9,673,574	\$10,238,144
TOTAL	\$85,087,053	\$93,361,721	\$93,228,330	\$98,613,160	\$112,419,896	\$119,879,851

Investments

Program Description

The County cash balances are invested using the State's Local Government Investment fund, Aaa/AAA money market funds and securities by Investment firms with contracts managed by the Department of Administration that are authorized by State Statutes and in accordance with the County's adopted investment policies. The primary investment objective is the preservation of capital in the overall portfolio, to protect investment principal, to maintain liquidity and to maximize the return on investment.

	2004 Actual	2005 Budget	2005 Estimate	2006 Budget	Budget Change
Staffing (FTE)	0.20	0.20	0.20	0.20	0.00
Personnel Costs	\$15,751	\$16,317	\$16,263	\$17,308	\$991
Operating Expenses	\$51,781	\$53,000	\$53,000	\$53,000	\$0
Interdept. Charges	\$26,119	\$22,688	\$22,688	\$29,718	\$7,030
Fixed Assets	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$93,651	\$92,005	\$91,951	\$100,026	\$8,021
Other Revenue	\$3,335,318	\$5,250,000	\$5,000,000	\$5,350,000	\$100,000
Appr. Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$3,335,318	\$5,250,000	\$5,000,000	\$5,350,000	\$100,000
Tax Levy \ (Credit) (a)	(\$5,069,151)	(\$5,157,995)	(\$5,157,995)	(\$5,249,974)	(\$91,979)

Exp. (Over) Under Rev. & Levy (a) (\$1,827,484)	- (\$249,946)	3) -	-
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(a) Budgeted revenues in excess of expenditures are used to reduce tax levy funding for other general governmental operations. The 2004 Actual and 2005 Estimate reflect an unfavorable variance from budget which results in a shortfall in the contribution to other general government operations.



Program Highlights

Other Revenue is generated from investment income allocated to the Treasurer's Office on all county funds not specifically allocated to another program by county ordinance or federal law. It is estimated that the investment income will increase \$100,000 mostly due to a \$240,000 transfer of the MRF Interest allocation to the Treasurer budget in 2006 offset by an assumption that the investment income will decrease \$140,000 as a result of lower investment balances expected during 2006.



Activity

Investment Income increased from 1997 to 1998. In late 1998, rate reductions occurred. Investment income results improved significantly with increasing rates of return in 2000. Interest rates declined to historic levels throughout 2001-2003. The fixed income portfolios were not affected by rate reductions until reinvestment of funds beginning early in 2001.

